

Fiscal Services Division Legislative Services Agency Fiscal Note

SF 2245 - Cemetery Regulation (LSB 5208 SV)
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Fiscal Note Version - New

Description

Senate File 2245 provides for the establishment of interment rights agreements and reporting.

Section 30.2 of the Bill creates new Section 523I.704, Code of Iowa, and provides that a person commits an aggravated misdemeanor if they knowingly and without authorization damage, deface, destroy, or otherwise disturb an interment space. Current law makes this violation a simple misdemeanor under Section 566.32, Code of Iowa.

Section 59.2 of the Bill increases the fee charged to perpetual care cemeteries for each certificate of interment rights issued during the year from the current \$3 to \$5. The fee may be charged to the purchaser of the interment rights.

Section 63 of the Bill makes it a fraudulent practice to violate the provisions of the Iowa Cemetery Act, Chapter 523I, Code of Iowa. The Section provides a violation penalty, which is determined by the degree of the fraudulent practice as established in Chapter 714, Code of Iowa. The penalty will range from a simple misdemeanor to a Class "C" Felony. Current law makes this violation a simple misdemeanor under Section 566A.9, Code of Iowa.

Section 74 of the Bill reallocates the distribution of the fee authorized by Section 566A.2D, Code of Iowa, and eliminates the allocation to the General Fund.

Assumptions

1. The analysis is based on information obtained from the Justice Data Warehouse, which includes statewide court and Community-Based Corrections (CBC) information. Conviction and penalty information is based on FY 2003 data.
2. The Iowa Justice Data Warehouse contains no convictions in FY 2003 for current violations of Chapter 566.32 or 566A.9, Code of Iowa.
3. Senate File 2245 will result in no additional convictions.
4. There are an estimated 2,500 certificate of interment rights issued each year.

Correctional Impact

Senate File 2245 will have no significant correctional impact.

To the extent that violations are prosecuted with an enhanced penalty, the following are average State costs associated with imposing criminal penalties for one conviction:

- Simple Misdemeanors: State costs range from \$14 to \$300.
- Serious Misdemeanors: State costs range from \$100 to \$5,000.
- Aggravated Misdemeanors: State costs range from \$1,100 to \$5,000.
- Class D Felony: State costs range from \$1,700 to \$8,100.
- Class C Felony: State costs range from \$3,000 to \$23,000.

Fiscal Impact

Senate File 2245 reduces General Fund revenues by \$5,000 annually associated with the elimination of the allocation from internment rights fees.

The Bill increases revenues to the Cemetery Enforcement Fund by \$10,000 annually from adjustments to fees and the elimination of the General Fund allocation from internment rights fee revenue.

Sources

Department of Commerce, Insurance Division

Department of Human Rights, Criminal and Juvenile Justice Planning Division

Dennis C Prouty

March 16, 2004

The fiscal note and correctional impact statement for this bill was prepared pursuant to Joint Rule 17 and pursuant to Section 2.56, Code of Iowa. Data used in developing this fiscal note and correctional impact statement are available from the Fiscal Services Division, Legislative Services Agency to members of the Legislature upon request.
